HB 1001 - AS INTRODUCED

2024 SESSION

24-2288
05/10

HOUSE BILL ***1001***

AN ACT relative to exempting the land and buildings of Masonic lodges and associations from property taxation.

SPONSORS: Rep. Packard, Rock. 16; Rep. Summers, Rock. 20; Rep. Weyler, Rock. 14; Rep. Woodcock, Carr. 1; Rep. Shurtleff, Merr. 15; Rep. Schuett, Merr. 12; Rep. Wilhelm, Hills. 40

COMMITTEE: Municipal and County Government

ANALYSIS

This bill adds Masonic lodges and associations to institutions whose property is exempt from taxation.

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Explanation: Matter added to current law appears in ***bold italics.***
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Four

AN ACT relative to exempting the land and buildings of Masonic lodges and associations from property taxation.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 Property Tax Exemption; Organizations; Annual List. Amend RSA 72:23-c, I to read as follows:

I. Every religious, educational and charitable organization, Grange, ***Masonic lodge or Masonic association,*** the Veterans of Foreign Wars, the American Legion, the Disabled American Veterans, the American National Red Cross and any other national veterans association shall annually, on or before April 15, file a list of all real estate and personal property owned by them on which exemption from taxation is claimed, upon a form prescribed and provided by the board of tax and land appeals, with the selectmen or assessors of the place where such real estate and personal property are taxable. If any such organization or corporation shall willfully neglect or refuse to file such list upon request therefor, the selectmen may deny the exemption. If any organization, otherwise qualified to receive an exemption, shall satisfy the selectmen or assessors that they were prevented by accident, mistake or misfortune from filing an application on or before April 15, the officials may receive the application at a later date and grant an exemption thereunder for that year; but no such application shall be received or exemption granted after the local tax rate has been approved for that year.

2 Granges; Masonic Lodges and Associations Added. Amend RSA 72:23-h to read as follows:

72:23-h Granges. The real estate and personal property owned by Granges***, Masonic lodges, or Masonic associations,*** which are incorporated in this state***,*** shall be exempt from property taxes. If such property is rented for business purposes, the real estate shall not be exempt.

3 Effective Date. This act shall take effect April 1, 2024.